ISS STOXX

Sustainability

Biodiversity Impact Assessment Tool

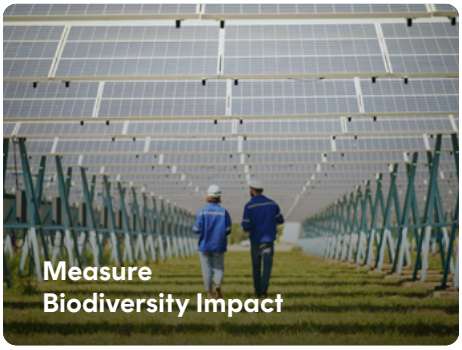
Assess your portfolio's impact on biodiversity

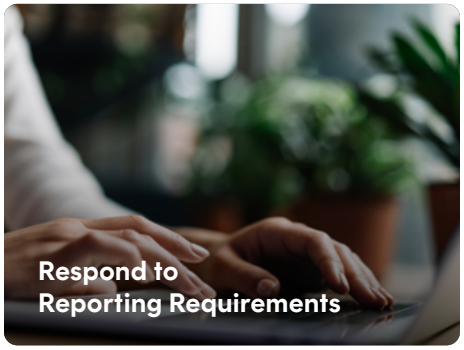
With the topic of biodiversity increasingly on the agenda for institutional investors, there is a growing need to better understand how global biodiversity loss may lead to operational, legislative, and reputational risks. For this reason, investors need access to relevant data to manage their portfolio's impact on biodiversity.

The Biodiversity Impact Assessment Tool enables investors to better understand and assess biodiversity risk across their portfolios in alignment with two of the most widely accepted biodiversity assessment metrics: Potentially Disappeared Fraction of Species (PDF) and Mean Species Abundance (MSA).

The Biodiversity Impact Assessment Tool can assist with assessing the impacts of issuers on biodiversity by considering a set of environmental pressures on species and habitats, the entire value chain, and the geographical location. Additionally, we provide an ecosystem dependencies assessment that links the activities of issuers to 22 ecosystem services (Pollination, Disease control, Soil quality, etc.) within 3 overarching ecosystem service groups: provisioning, regulating & maintaining, and cultural.

Benefits of Using the Biodiversity Impact Assessment Tool







The Biodiversity Impact Assessment Tool can be used to support compliance with biodiversity-related disclosure frameworks within the European Union, including Article 29 of the French Energy Transition Law, as well as the UN Convention on Biological Diversity and the Task Force on Nature-related Financial Disclosures.

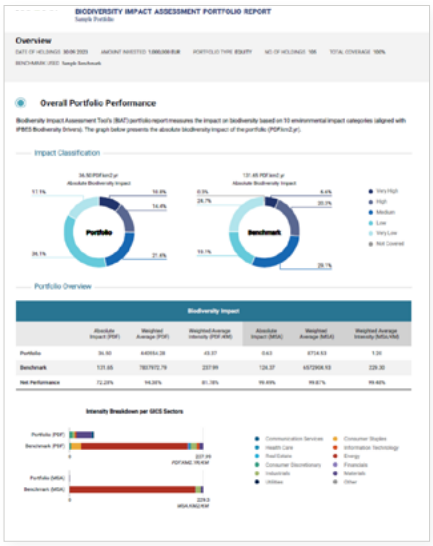
Global Coverage

The Bidoversity Impact Assessment Tool is availble for **18,000 issuers** globally.

Data as of December 2025. All figures are approximate.

Biodiversity Portfolio Report

- Compare their portfolio's Biodiversity Impact to a benchmark
- View the breakdown of impact per sector, country, and biodiversity drivers
- Examine the biodiversity impact attribution to sector allocation versus issuer selection
- See the top and bottom (5) five holdings in their portfolios
- Observe Economic Activities with the largest impact
- Assess for Dependencies on Ecosystem Services (including Materiality Classification)
- Evaluate the portfolio's impact based on a set of additional TNFD-Related Disclosures



Distinct Methodology for Assessing Companies' Biodiversity Impact

The Biodiversity Impact Assesment Tool can assess the impact of a company's business and supply chain activities on biodiversity via the following steps:

1. Economic Activity identification & Supply Chain Modeling
2. Supply Chain Impact Assessment
3. Species Richness Assessment
4. Species Abundance Assessment
5. Refinement & Normalization
6. Ecosystem Services Assessment

Clients can benefit from a robust and scientifically proven Life Cycle Assessment methodology, incorporating widely recognized databases, company-specific revenue data, and high-quality proprietary biodiversity performance data. To allow for a granular analysis, the Biodiversity Impact Assessment Tool provides additional factors on biodiversity impact by region and activity.

The Results are Presented in the Form of Two Key Biodiversity Metrics:

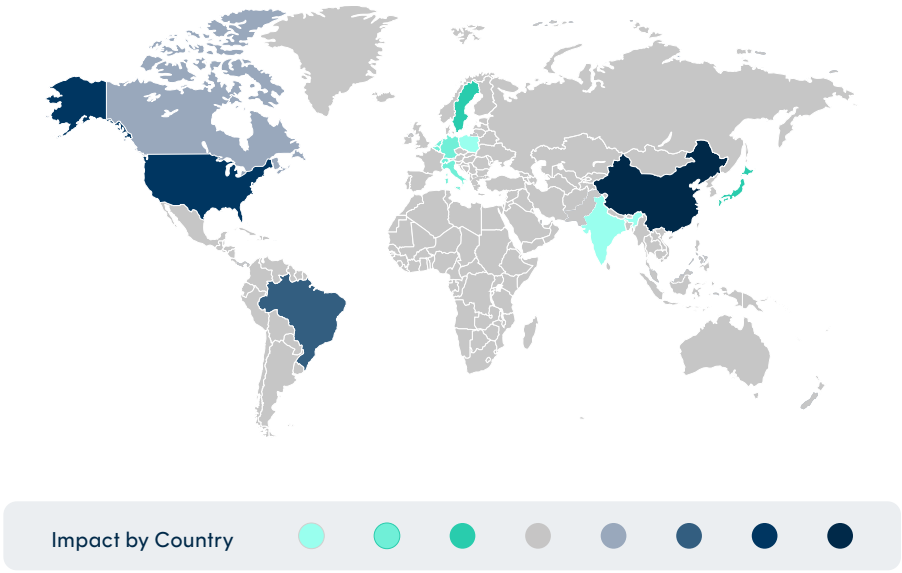
Potentially Disappeared Fraction Of Species (PDF)

Potential Disappeared Fraction of species (PDFs) in a given area over a specific period of time Larger PDF value indicates a higher level of impact on biodiversity.

Mean Species Abundance (MSA)

Mean Species Abundance (MSA) measures the biodiversity intactness relative to its abundance of undisturbed/intact ecosystem.

TOP LEVEL FACTORS (EXAMPLE)	
246,615.41	Refined PDF (PDF.km2.year)
12,856.91	Refined MSA (MSA.km2.year)
13.71	PDF per Million EUR of Revenue
16.43	PDF per Million EUR EVIC
1	Decile Rank
Medium	Biodiversity Impact Classification (Revenue-adjusted)



Intuitive rankings allow for easy comparison of company biodiversity impact both within a given industry, and in relation to the wider universe of assessed companies.

Complement the Biodiversity Impact Assessment Tool with our Biodiversity Thematic Engagement

We facilitate engagement on behalf of participating investors to improve transparency around biodiversity impact and strategies to manage naturerelated risks, using the Biodiversity Impact Assessment Tool to select companies for engagement, and leveraging proprietary research and data to track progress.

The engagement focuses on 30 companies in two industries with a high impact and/or dependency on nature: Food Products and Mining & Integrated Production.

Leverage the Biodiversity Thematic Engagement Solution to:

- **Mitigate** biodiversity risks through active ownership & positive dialogue with companies
- **Comply** with voluntary and statutory stewardship requirements
- **Access** outcomes-based reporting in line with pre-defined investor engagement expectations on a quarterly and annual basis
- **Track** and measure engagement progress over the entire engagement lifecycle

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sales@iss-stoxx.com
iss-stoxx.com

ISS STOXX delivers world-class research, data, and technology solutions that empower capital market participants to pursue their visions with confidence. Our expertise spans indices, corporate governance, sustainability, cyber risk, and fund intelligence, giving clients the tools they need to uncover opportunities, manage risks, and navigate evolving regulations. We are made up of 4,000 professionals operating across 20 countries and serving approximately 5,000 clients, including many of the world's leading institutional investors. Our scale and reach give us deep market knowledge, while our innovative methodologies allow us to offer our clients tailored insights that drive impact and success.

ISS STOXX Sustainability enables investors to develop and integrate responsible investing policies and practices, engage on responsible investment issues, and monitor portfolio company practices through screening solutions. It also provides climate data, analytics, and advisory services to help financial market participants understand, measure, and act on climate-related risks across all asset classes. In addition, our Sustainability solutions cover corporate and country research and ratings enabling its clients to identify material social and environmental risks and opportunities. Sustainability solutions are provided by Institutional Shareholder Services Inc., an investment adviser registered under the U.S. Investment Advisers Act of 1940.

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